



**CRIME VICTIMS' COMPENSATION PROGRAM
TWO YEARS ENDED JUNE 30, 2004**

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2004-84
November 10, 2004
www.auditor.mo.gov**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

November 2004

Our office conducted an audit of the Crime Victims' Compensation Program.

Missouri state law authorizes the Crime Victims' Compensation Program to assist victims who suffer actual bodily harm as a direct result of a crime. The program, adopted in 1981, is located within the Division of Workers' Compensation. The program consists of the Crime Victims' Compensation Fund, the Services to Victims Fund, and the State Forensic Laboratory Fund. The Crime Victims' Compensation Fund will pay a crime victim's actual losses for medical bills, lost earnings or support, and other miscellaneous expenses up to a maximum of \$25,000, which are not reimbursed by any other means.

The Services to Victims Fund provides funding to local service providers, law enforcement agencies, prosecutors, and other public and private non-profit organizations to assist crime victims in Missouri. The State Forensic Laboratory Fund provides financial assistance to defray expenses of crime laboratories.

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YELLOW SHEET

CRIME VICTIMS' COMPENSATION PROGRAM

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS

Honorable Bob Holden, Governor
and
Catherine Leapheart, Director
Department of Labor and Industrial Relations
and
Charles Jackson, Director
Department of Public Safety
Jefferson City, MO 65102

We have audited the accompanying Combined Statements of Receipts, Disbursements, and Changes in Cash and Investments of the Crime Victims' Compensation Fund, the Services to Victims Fund, and the State Forensic Laboratory Fund; and Statements of Appropriations and Expenditures of the various funds of the Crime Victims' Compensation Program as of and for the years ended June 30, 2004 and 2003. These financial statements are the responsibility of the program's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, these financial statements were prepared on the cash basis of accounting or the state's legal budgetary basis of accounting, which are comprehensive bases of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash and investments of the Crime Victims' Compensation Fund, the Services to Victims Fund, and the State Forensic Laboratory Fund; and the appropriations and expenditures of the various funds of the Crime Victims' Compensation Program as of and for the years ended June 30, 2004 and 2003, on the bases of accounting discussed in Note 1.

In accordance with *Government Auditing Standards*, we also have issued our report dated July 23, 2004, on our consideration of the program's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements, taken as a whole, that are referred to in the first paragraph. The accompanying financial information listed as supplementary data in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the program's management and was not subjected to the auditing procedures applied in the audit of the financial statements referred to above. Accordingly, we express no opinion on the information.

An integral part of the Crime Victims' Compensation Program funding comes from federal awards. Those federal awards are reported on in the State of Missouri Single Audit Report issued by the State Auditor's office. The single audit is conducted in accordance with the provisions of U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.



Claire McCaskill
State Auditor

July 23, 2004 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Jeannette Eaves, CPA
In-Charge Auditor:	Jeffrey Wilson
Audit Staff:	Chad Hampton



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

Honorable Bob Holden, Governor
and
Catherine Leapheart, Director
Department of Labor and Industrial Relations
and
Charles Jackson, Director
Department of Public Safety
Jefferson City, MO 65102

We have audited the financial statements of the Crime Victims' Compensation Program as of and for the years ended June 30, 2004 and 2003, and have issued our report thereon dated July 23, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements of the Crime Victims' Compensation Program are free of material misstatement, we performed tests of the program's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the Crime Victims' Compensation Program, we considered the program's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial

statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the management of the Crime Victims' Compensation Program and other applicable government officials. However, pursuant to Section 29.270, RSMo 2000, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

July 23, 2004 (fieldwork completion date)

Financial Statements

Exhibit A-1

CRIME VICTIMS' COMPENSATION PROGRAM
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENTS
 YEAR ENDED JUNE 30, 2004

	Crime Victims' Compensation Fund	Services to Victims Fund	State Forensic Laboratory Fund	Total (Memorandum Only)
RECEIPTS				
Court fees and costs	\$ 7,044,685	3,198,061	250,000	10,492,746
Interest	132,074	0	0	132,074
Other	516,956	3,053	19,021	539,030
Total Receipts	<u>7,693,715</u>	<u>3,201,114</u>	<u>269,021</u>	<u>11,163,850</u>
DISBURSEMENTS				
Personal service	313,131	0	0	313,131
Expense and equipment	982,408	0	40,040	1,022,448
Employee fringe benefits	121,593	0	0	121,593
State Forensic Crime Labs	0	0	188,166	188,166
State Services to Victims	6,326,189	2,364,006	0	8,690,195
Total Disbursements	<u>7,743,321</u>	<u>2,364,006</u>	<u>228,206</u>	<u>10,335,533</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(49,606)	837,108	40,815	828,317
CASH AND INVESTMENTS, JULY 1,	7,813,312	3,617,498	0	11,430,810
CASH AND INVESTMENTS, JUNE 30,	\$ <u>7,763,706</u>	<u>4,454,606</u>	<u>40,815</u>	<u>12,259,127</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

CRIME VICTIMS' COMPENSATION PROGRAM
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENTS
 YEAR ENDED JUNE 30, 2003

	Crime Victims' Compensation Fund	Services to Victims Fund	State Forensic Laboratory Fund	Total (Memorandum Only)
RECEIPTS				
Court fees and costs	\$ 6,560,164	3,068,820	250,000	9,878,984
Interest	180,673	0	0	180,673
Other	558,005	2,736	0	560,741
Total Receipts	<u>7,298,842</u>	<u>3,071,556</u>	<u>250,000</u>	<u>10,620,398</u>
DISBURSEMENTS				
Personal service	265,744	0	0	265,744
Expense and equipment	389,998	0	53,464	443,462
Employee fringe benefits	98,652	0	0	98,652
Hancock Refunds	3,814	2,242	201	6,257
State Forensic Crime Labs	0	0	251,240	251,240
State Services to Victims	6,390,585	3,163,752	0	9,554,337
Total Disbursements	<u>7,148,793</u>	<u>3,165,994</u>	<u>304,905</u>	<u>10,619,692</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	150,049	(94,438)	(54,905)	706
CASH AND INVESTMENTS, JULY 1,	7,663,263	3,711,936	54,905	11,430,104
CASH AND INVESTMENTS, JUNE 30,	<u>\$ 7,813,312</u>	<u>3,617,498</u>	<u>0</u>	<u>11,430,810</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B-1

CRIME VICTIMS' COMPENSATION PROGRAM
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES
 YEAR ENDED JUNE 30, 2004

	Appropriations	Expenditures	Lapsed Balances
CRIME VICTIMS' COMPENSATION FUND			
State Services to Victims-			
Department of Labor and Industrial Relations \$	6,576,189	6,276,446	299,743
Department of Public Safety	50,000	49,744	256
Total State Services to Victims	<u>6,626,189</u>	<u>6,326,189</u>	<u>300,000</u>
Personal Service-			
Department of Labor and Industrial Relations	286,294	205,027	81,267
Department of Public Safety	226,612	108,104	118,508
Total Personal Service	<u>512,906</u>	<u>313,131</u>	<u>199,775</u>
Expense and Equipment-			
Department of Labor and Industrial Relations	151,922	88,874	63,048
Department of Public Safety	657,828	389,952	267,876
Department of Corrections	82,500	41,400	41,100
Office of the State Courts Administrator	352,000	351,999	1
Total Expense and Equipment	<u>1,244,250</u>	<u>872,225</u>	<u>372,025</u>
Total Crime Victims' Compensation Fund	<u>8,383,345</u>	<u>7,511,546</u>	<u>871,799</u>
SERVICES TO VICTIMS FUND			
State Services to Victims	<u>3,700,000</u>	<u>2,314,730</u>	<u>1,385,270</u>
STATE FORENSIC LABORATORY FUND			
Department of Public Safety-State Forensic Labs	266,000	184,693	81,307
Highway Patrol-crime labs expense and equipment	60,000	40,040	19,960
Total State Forensic Laboratory Fund	<u>326,000</u>	<u>224,733</u>	<u>101,267</u>
Total All Funds	<u>\$ 12,409,345</u>	<u>10,051,009</u>	<u>2,358,336</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B-2

CRIME VICTIMS' COMPENSATION PROGRAM
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES
 YEAR ENDED JUNE 30, 2003

	Appropriations	Expenditures	Lapsed Balances
CRIME VICTIMS' COMPENSATION FUND			
State Services to Victims-			
Department of Labor and Industrial Relations \$	7,199,999	6,350,671	849,328
Department of Public Safety	50,000	39,913	10,087
Total State Services to Victims	<u>7,249,999</u>	<u>6,390,585</u>	<u>859,414</u>
Personal Service-			
Department of Labor and Industrial Relations	284,509	197,905	86,604
Department of Public Safety	226,396	67,839	158,557
Total Personal Service	<u>510,905</u>	<u>265,744</u>	<u>245,161</u>
Expense and Equipment-			
Department of Labor and Industrial Relations	160,394	102,592	57,802
Department of Public Safety	206,073	11,680	194,393
Department of Corrections	82,500	82,500	0
Total Expense and Equipment	<u>448,967</u>	<u>196,772</u>	<u>252,196</u>
Total Crime Victims Compensation Fund	<u>8,209,871</u>	<u>6,853,100</u>	<u>1,356,771</u>
SERVICES TO VICTIMS FUND			
State Services to Victims	<u>3,700,000</u>	<u>3,136,507</u>	<u>563,493</u>
STATE FORENSIC LABORATORY FUND			
Department of Public Safety-State Forensic Labs	266,000	248,845	17,155
Highway Patrol-crime labs expense and equipment	60,000	53,464	6,536
Total State Forensic Laboratory Fund	<u>326,000</u>	<u>302,309</u>	<u>23,691</u>
Total All Funds \$	<u>12,235,871</u>	<u>10,291,916</u>	<u>1,943,956</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Supplementary Data

Schedule

CRIME VICTIMS' COMPENSATION PROGRAM
SCHEDULE OF PROGRAM PAYMENTS

Fund/Agency	City	Year Ended June 30,				
		2004	2003	2002	2001	2000
CRIME VICTIMS' COMPENSATION FUND						
Douglas County	Ava	\$ 822	21,831	24,930	23,574	0
Safe Passage Domestic Violence	Moberly	2,944	18,082	13,601	19,140	0
Citizens Against Domestic Violence	Camdenton	16,760	0	0	0	0
FAITH, Inc.	Clinton	29,218	0	0	0	0
Comprehensive Human Services, Inc.	Columbia	0	0	0	0	46,046
Total Crime Victims' Compensation Fund		49,744	39,913	38,531	42,714	46,046
SERVICES TO VICTIMS FUND						
Douglas County	Ava	18,499	0	0	0	22,686
Women's Crisis Center of Taney County	Branson	12,325	8,967	10,103	10,230	10,676
Stone County	Branson West	17,925	19,262	24,879	17,964	19,400
Stone County Assistance Team	Branson West	10,662	18,810	19,068	18,552	14,316
Moniteau County	California	10,756	28,005	30,158	23,277	26,982
Citizens Against Domestic Violence	Camdenton	1,663	19,675	20,574	17,938	9,500
Safe House for Women, Inc.	Cape Girardeau	14,869	24,122	20,060	19,877	19,399
Barry County	Cassville	25,661	26,653	26,272	25,064	26,500
FAITH, Inc.	Clinton	2,105	40,382	44,738	34,961	30,450
Boone County	Columbia	31,683	32,465	29,361	28,324	30,926
Comprehensive Human Services, Inc.	Columbia	39,610	48,516	53,293	50,707	0
Midwest L.E.A.D. Institute	Columbia	67,865	88,401	78,903	82,181	84,997
Susanna Wesley Family Learning Center	East Prairie	3,307	30,972	27,766	27,842	29,654
Whole Health Outreach	Ellington	34,853	41,949	49,595	41,965	43,600
Southeast Missouri Family Violence Council	Farmington	33,142	42,396	43,452	35,295	36,777
Card V/Coalition Against Rape	Fulton	18,117	23,683	23,683	21,709	18,385
Avenues	Hannibal	50,624	62,954	68,670	68,670	53,843
Cass County Prosecuting Attorney	Harrisonville	0	0	1,323	13,563	14,178
Hope Haven of Cass County	Harrisonville	20,393	26,825	26,825	26,825	17,039
Hope House, Inc.	Independence	87,427	103,283	118,598	101,754	82,410
Jefferson City Rape and Abuse Crisis Center	Jefferson City	28,913	43,101	42,645	36,996	39,000
Missouri Coalition Against Domestic Violence	Jefferson City	37,000	33,216	33,267	28,549	32,204
Missouri Victim Assistance Network	Jefferson City	60,969	130,141	99,461	113,247	84,806
Children's Center of SWMO	Joplin	30,495	36,444	37,849	32,175	35,000
Lafayette House	Joplin	58,066	71,551	75,765	70,036	75,000
City of Kansas City	Kansas City	46,662	44,910	52,144	43,363	50,544
Jackson County	Kansas City	31,270	37,319	39,805	34,776	36,830
Metropolitan Organization to Counter Sexual Assault	Kansas City	41,123	66,259	67,370	60,667	65,000
NEWHOUSE	Kansas City	74,918	111,947	103,289	117,326	100,000
Rose Brooks Center	Kansas City	90,072	111,633	110,210	116,945	99,091
Synergy Services, Inc.	Kansas City	63,897	88,613	97,154	74,611	86,718
Christian Associates of Table Rock Lake	Kimberling City	24,183	34,557	34,731	29,633	25,520
Victim Support Service Inc.	Kirksville	53,918	73,920	71,643	57,343	64,009
Cope	Lebanon	37,080	47,859	51,229	44,519	49,700
Parents of Murdered Children	Lee Summit	3,874	4,060	4,445	4,387	4,235

Schedule

CRIME VICTIMS' COMPENSATION PROGRAM
SCHEDULE OF PROGRAM PAYMENTS

Fund/Agency	City	Year Ended June 30,				
		2004	2003	2002	2001	2000
SERVICES TO VICTIMS FUND (continued)						
House of Hope, Inc.	Lexington	49,381	80,177	68,055	64,971	53,911
Center for Family Resources, Inc.	Malden	36,924	49,023	45,360	46,442	45,683
Lighthouse Shelter Inc.	Marshall	30,100	42,097	41,036	38,892	27,515
Audrain County Crisis Intervention	Mexico	20,139	17,710	22,850	20,040	24,310
Safe Passage Domestic Violence	Moberly	13,211	0	0	0	18,879
Council on Families in Crisis, Inc.	Nevada	41,825	51,766	46,390	52,500	50,000
New Start Domestic Violence	New Franklin	0	0	0	0	5,120
Perry County Women's Crisis Center	Perryville	0	0	0	0	54,158
Regional Family Crisis Center	Perryville	40,329	66,504	67,976	55,285	0
Platte County	Platte City	14,011	15,028	17,768	15,675	14,941
Haven House, Inc.	Poplar Bluff	30,151	40,266	39,077	34,861	35,403
Phelps County Family Crisis Services, Inc.	Rolla	49,892	70,346	67,046	63,865	65,000
Phelps County	Rolla	25,968	35,836	33,466	34,770	36,650
Citizens Against Spouse Abuse, Inc.	Sedalia	43,216	54,492	59,250	38,106	45,907
Family Violence Center, Inc.	Springfield	55,715	61,198	74,614	63,997	62,495
Missouri Victim Center	Springfield	31,828	47,250	47,250	47,250	45,000
Bridgeway Counseling Services, Inc.	St. Charles	94,713	128,815	133,398	114,782	101,566
St. Charles County	St. Charles	42,361	53,029	52,068	52,473	54,669
Young Women's Christian Association	St. Joseph	25,590	31,132	37,873	34,056	37,000
Aid for Victims of Crime, Inc.	St. Louis	35,091	48,268	46,367	41,479	45,000
Family Resource Center	St. Louis	32,671	35,463	28,086	29,473	33,052
Fortress Outreach	St. Louis	15,540	21,000	21,084	20,915	10,000
Legal Advocates for Abused Women	St. Louis	14,895	15,180	17,080	15,065	15,500
Life Source Consultants	St. Louis	9,842	9,308	9,195	8,405	9,000
Lydia's House Inc.	St. Louis	17,923	15,513	21,000	21,000	20,000
St. Louis Circuit Attorney's Office	St. Louis	68,619	99,729	74,427	78,233	74,702
St. Martha's Hall	St. Louis	52,684	78,485	85,265	71,550	56,860
Women's Safe House	St. Louis	62,284	77,248	94,633	53,283	50,472
Women's Support and Community Services	St. Louis	18,118	22,144	28,928	26,207	24,234
YWCA of Metropolitan St. Louis	St. Louis	10,091	13,738	14,020	14,020	14,004
Crawford County	Steelville	16,445	19,086	18,404	11,373	17,030
Cedar County Prosecuting Attorney	Stockton	3,087	19,225	22,431	20,983	21,500
Franklin County	Union	14,421	16,487	17,722	16,182	12,432
University City Police Department	University City	231	14,044	14,632	13,918	13,595
Survival Adult Abuse, Inc.	Warrensburg	26,346	34,852	34,823	30,727	32,415
Warren County Council Against Domestic Violence	Warrenton	13,222	20,689	21,683	18,762	19,966
Genesis: A Place of New Beginnings	Waynesville	27,172	11,909	0	0	0
Pulaski County	Waynesville	14,914	20,629	22,068	18,440	20,551
Pulaski County Crisis Center	Waynesville	0	27,188	37,830	35,617	36,570
Christos House	West Plains	31,854	48,804	47,418	42,378	32,000
Total Services to Victims Fund		2,314,730	3,136,507	3,168,901	2,897,246	2,776,466

Schedule

CRIME VICTIMS' COMPENSATION PROGRAM
SCHEDULE OF PROGRAM PAYMENTS

Fund/Agency	City	Year Ended June 30,				
		2004	2003	2002	2001	2000
STATE FORENSIC LABORATORY FUND						
Southeast Missouri Regional Crime Lab	Cape Girardeau	14,868	22,000	22,000	22,000	22,000
St. Louis County Police Department	Clayton	35,097	38,775	34,562	36,291	29,458
Independence Police Department	Independence	13,993	12,000	11,764	11,989	12,000
MSSC Regional Crime Lab	Joplin	22,309	23,857	21,980	20,163	22,000
Kansas City Police Department	Kansas City	39,055	53,209	22,871	34,731	36,742
Truman State Regional Crime Lab	Kirksville	10,856	12,000	12,000	12,000	12,000
St. Charles County Police Department	St. Charles	13,964	11,670	14,789	8,980	12,013
St. Louis Metropolitan Police Department	St. Louis	34,551	61,854	9,320	35,016	34,615
Total State Forensic Laboratory Fund		184,693	235,365	149,286	181,170	180,828
Total		\$ 2,549,167	3,411,785	3,356,718	3,121,130	3,003,340

The accompanying Note to the Supplementary Data is an integral part of this statement.

Notes to the Financial Statements and Supplementary Data

CRIME VICTIMS' COMPENSATION PROGRAM
NOTES TO THE FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

Notes to the Financial Statements:

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying financial statements present only selected data for each fund of the Crime Victims' Compensation Program.

Receipts, disbursements, and changes in cash and investments are presented in Exhibit A for the Crime Victims' Compensation Fund, the Services to Victims Fund, and the State Forensic Laboratory Fund. Appropriations from these funds are expended by or for the program for restricted purposes.

The "Total (Memorandum Only)" column is presented as additional analytical data. Because this column does not identify the restrictions that exist by fund, it should be read only with reference to the details of each fund.

Appropriations, presented in Exhibit B, are not separate accounting entities. They do not record the assets, liabilities, and equity or other balances of the related funds but are used only to account for and control the program's expenditures from amounts appropriated by the General Assembly.

Expenditures presented for each appropriation may not reflect the total cost of the related activity. Other direct and indirect costs provided by the program and other state agencies are not allocated to the applicable fund or program.

B. Basis of Accounting

The Statements of Receipts, Disbursements, and Changes in Cash and Investments, Exhibit A, prepared on the cash basis of accounting, present amounts when they are received or disbursed.

The Statements of Appropriations and Expenditures, Exhibit B, are presented on the state's legal budgetary basis of accounting. For years ended on or after June 30, 2001, expenditures generally consist of amounts paid by June 30, with no provision for lapse period expenditures unless the Office of Administration approves an exception. Amounts encumbered at June 30 must be either canceled or paid from the next year's appropriations.

However, the General Assembly may authorize continuous (biennial) appropriations, for which the unexpended balances at June 30 of the first year of the 2-year period

are reappropriated for expenditure during the second year. Therefore, such appropriations have no lapsed balances at the end of the first year.

The cash basis of accounting and the budgetary basis of accounting differ from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The program administers transactions in the funds listed below. The state treasurer as fund custodian and the Office of Administration provide administrative control over fund resources within the authority prescribed by the General Assembly.

Crime Victims' Compensation Fund: This fund was established by Chapter 595, RSMo, to determine and award compensation to, or on behalf of, victims of crimes. The fund receives funds and judgments assessed as court costs in proceedings filed in any court in the state for violation of a criminal law of the state. Appropriations from this fund authorize payments directly to the provider of the services for medical or funeral expenses, or expenses for other services as allowed as a last resort for the victim. Any monies remaining in the fund are perpetually maintained for the purposes of the fund.

Services to Victims Fund: This fund was established by Chapter 595, RSMo, to contract with public or private agencies to provide assistance to victims of crime through direct services, emergency services, crisis intervention counseling and victim advocacy. The fund accounts for the distribution by the Department of Revenue of fees and judgments assessed as court costs in proceedings filed in any court in the state for violation of a criminal law of the state. Fund monies may also be spent to provide financial assistance to shelters for victims of domestic violence. Any monies remaining in the fund are perpetually maintained for the purposes of the fund.

State Forensic Laboratory Fund: This fund was established by Chapter 595, RSMo, to provide financial assistance to defray expenses of crime laboratories. The fund receives the first two hundred and fifty thousand dollars annually from fees and judgments assessed on criminal convictions. Appropriations from this fund authorize distributions to labs making analysis of a controlled substance or analysis of blood, breath or urine for a court proceeding. Monies may only be used for equipment or capital improvements. Any monies remaining in the fund are perpetually maintained for the purposes of the fund.

D. Employee Fringe Benefits

In addition to the social security system, employees are covered by the Missouri State Employees' Retirement System (MOSERS) (a noncontributory plan) and may participate in the state's health care, optional life insurance, cafeteria, and deferred compensation and deferred compensation incentive plans. The optional life insurance and cafeteria plans involve only employee contributions or payroll reductions. The deferred compensation plan involves employee payroll deferrals and the deferred compensation incentive plan a state contribution for each employee who participates in the deferred compensation plan and has been employed by the state for at least 1 year.

The state's required contributions for employee fringe benefits are paid from the same funds as the related payrolls. Those contributions are for MOSERS (retirement, basic life insurance, and long-term disability benefits); social security and medicare taxes; health care premiums; and the deferred compensation incentive amount.

Employee fringe benefits in the financial statements at Exhibit A are the transfers from the Crime Victims' Compensation Fund for costs related to salaries paid from that fund. Transfers related to salaries are not appropriated by agency and thus are not presented in the financial statements at Exhibit B.

2. Cash and Investments

The balances of the Crime Victims' Compensation Fund, the Services to Victims Fund, and the State Forensic Laboratory Fund are pooled with other state funds and invested by the state treasurer.

3. Reconciliation of Total Disbursements to Appropriated Expenditures

Disbursements on Exhibit A reconcile to appropriated expenditures on Exhibit B as follows:

	Year Ended June 30,					
	2004			2003		
	Crime Victims' Compensation Fund	Services to Victims Fund	State Forensic Laboratory Fund	Crime Victims' Compensation Fund	Services to Victims Fund	State Forensic Laboratory Fund
DISBURSEMENTS PER EXHIBIT A	\$ 7,743,321	2,364,006	228,206	7,148,793	3,165,994	304,905
employee fringe benefits	(121,593)	0	0	(98,652)	0	0
Administrative services transfers	(15,534)	0	0	(124,920)	0	0
Cost allocation transfers	(54,564)	(29,782)	(2,088)	(54,023)	(27,245)	(2,395)
Hancock refunds transfers	0	0	0	(3,815)	(2,242)	(201)
Expense and equipment transfers	(40,084)	(19,494)	(1,385)	(14,283)	0	0
EXPENDITURES PER EXHIBIT B	\$ 7,511,546	2,314,730	224,733	6,853,100	3,136,507	302,309

Note to the Supplementary Data:

4. Program Contracts

The Crime Victims' Compensation Program enters into contracts, on a fiscal year basis, with local agencies to provide services to victims of crime. Amounts presented in the Schedule of Program Payments are actual payment amounts made to local agencies. Amounts presented in the Schedule of Program Payments for the Crime Victims' Compensation Fund only include payments to local agencies for which a contract was awarded and do not include payments made to reimburse a crime victim's actual loss for medical bills, lost earnings or support, and other miscellaneous expenses. In addition, amounts presented in the Schedule of Program Payments for the State Forensic Laboratory Fund only include payments to local agencies for which a contract was awarded and do not include the purchase of rape test kits for laboratories as authorized by the state legislature.

STATISTICAL SECTION

History, Organization, and
Statistical Information

CRIME VICTIMS' COMPENSATION PROGRAM
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

Chapter 595, RSMo, authorizes the Crime Victims' Compensation Program (the Program) to assist victims who suffer actual bodily harm as a direct result of a crime. The Program, adopted in 1981, is located within the Division of Workers' Compensation. The agency rules are found in the Code of State Regulations at 8 CSR 50-6.010. The program consists of the Crime Victims' Compensation Fund, the Services to Victims Fund, and the State Forensic Laboratory Fund.

Funding for the Crime Victims' Compensation Program is from a \$7.50 court fee on all criminal cases and judgments assessed on criminal convictions determined by a graduated scale depending on the seriousness of the offense. The Director of Revenue shall deposit annually the amount of \$250,000 to the State Forensic Laboratory Fund. Of the remaining funds, if on the first of the month, the balance of the funds available exceeds \$1,000,000 plus 100 percent of the previous twelve months actual expenditures, the Director of Revenue shall deposit 50 percent to the credit of the Crime Victims' Compensation Fund and 50 percent to the Services to Victims Fund. If on the first of the month, the balance of the funds available is less than \$1,000,000 plus 100 percent of the previous twelve months actual expenditures, the Director of Revenue shall deposit 75 percent to the credit of the Crime Victims' Compensation Fund and 25 percent to the Services to Victims Fund.

The Crime Victims' Compensation Fund will pay a crime victim's actual losses for medical bills, lost earnings or support, and other miscellaneous expenses up to a maximum of \$25,000, which are not reimbursed by any other means. The primary purpose of the fund is to assist victims of violent crimes through a period of financial hardship, as a payor of last resort. The crime must have occurred in Missouri or the victim a resident of Missouri in order for the victim to be eligible for benefits. Specific expenses are subject to a maximum limit established by law. This includes funeral expenses for \$5,000; counseling expenses for \$2,500; and lost wages not to exceed \$200 per week. Legal expenses are established at a rate of \$100 per hour with the maximum reimbursement at 15 percent of the total award.

The Services to Victims Fund provides funding to local service providers, law enforcement agencies, prosecutors, and other public and private non-profit organizations to assist crime victims in Missouri. The State Forensic Laboratory Fund provides financial assistance to defray expenses of crime laboratories.

The Department of Labor and Industrial Relations has control over the majority of the Crime Victims' Compensation Fund, while the Departments of Corrections and Public Safety and the Office of the State Courts Administrator also have appropriation authority to expend monies from this fund. The Department of Public Safety has control over the Services to Victims Fund and the State Forensic Laboratory Fund.

Appendix A

CRIME VICTIMS' COMPENSATION PROGRAM
SCHEDULE OF DEPARTMENT OF REVENUE COLLECTIONS

County/Other	Year Ended June 30, 2004			Year Ended June 30, 2003		
	CVC fees/costs	CVC fees	Total	CVC fees/costs	CVC fees	Total
	Counties	Municipals		Counties	Municipals	
Adair	\$ 16,338	6,201	22,539	15,533	10,033	25,566
Andrew	13,167	0	13,167	12,837	0	12,837
Atchison	6,884	3,356	10,240	6,411	3,892	10,303
Audrain	14,121	8,691	22,813	14,230	7,394	21,624
Barry	21,043	16,732	37,776	25,598	12,887	38,485
Barton	10,380	5,376	15,756	8,843	4,271	13,114
Bates	16,360	7,609	23,969	23,710	8,571	32,281
Benton	17,541	1,091	18,632	13,805	1,041	14,846
Bollinger	4,078	392	4,470	4,499	95	4,594
Boone	95,779	85,291	181,069	89,897	71,465	161,362
Buchanan	46,182	103,644	149,826	44,298	112,292	156,589
Butler	27,164	19,631	46,795	22,499	25,672	48,171
Caldwell	4,863	3,562	8,425	4,526	2,899	7,424
Callaway	27,321	18,083	45,404	25,666	13,185	38,851
Camden	33,465	23,563	57,028	36,840	28,703	65,543
Cape Girardeau	30,609	58,641	89,250	28,254	67,060	95,314
Carroll	8,255	2,025	10,280	7,437	2,726	10,163
Carter	14,090	0	14,090	10,932	0	10,932
Cass	43,804	82,142	125,946	38,341	89,431	127,773
Cedar	8,787	5,639	14,426	10,395	4,185	14,581
Chariton	5,476	314	5,790	6,953	128	7,082
Christian	22,196	12,289	34,485	36,151	11,688	47,838
City of St Louis	0	808,433	808,433	0	679,523	679,523
Clark	15,573	0	15,573	12,788	0	12,788
Clay	63,075	212,603	275,678	58,872	204,260	263,132
Clinton	22,882	16,629	39,511	23,269	14,232	37,501
Cole	40,628	50,494	91,122	40,978	43,645	84,624
Cooper	23,512	0	23,512	29,971	0	29,971
Crawford	21,577	18,940	40,517	19,395	16,791	36,186
Dade	6,083	0	6,083	5,925	0	5,925
Dallas	20,318	0	20,318	18,158	0	18,158
Daviess	15,444	108	15,552	16,196	469	16,665
DeKalb	8,716	312	9,028	7,295	214	7,509
Dent	9,019	0	9,019	8,583	0	8,583
Douglas	7,379	2,621	10,000	7,088	2,601	9,690
Dunklin	22,328	15,095	37,423	22,105	11,213	33,318
Fine Collection Center*	419,775	0	419,775	372,204	0	372,204
Franklin	72,646	43,467	116,113	60,143	42,492	102,635
Gasconade	11,344	9,420	20,764	13,064	6,885	19,949
Gentry	5,516	307	5,824	4,292	335	4,627
Greene	136,587	258,495	395,082	139,390	232,775	372,165
Grundy	9,716	2,418	12,134	10,282	2,541	12,823
Harrison	27,764	1,824	29,588	26,472	1,646	28,118
Henry	15,277	5,169	20,446	18,137	5,872	24,009
Hickory	5,038	0	5,038	5,208	0	5,208
Holt	6,262	0	6,262	7,102	0	7,102

Appendix A

CRIME VICTIMS' COMPENSATION PROGRAM
SCHEDULE OF DEPARTMENT OF REVENUE COLLECTIONS

County/Other	Year Ended June 30, 2004			Year Ended June 30, 2003		
	CVC fees/costs	CVC fees	Total	CVC fees/costs	CVC fees	Total
	Counties	Municipals		Counties	Municipals	
Howard	6,975	3,258	10,233	8,537	4,694	13,231
Howell	37,593	18,520	56,112	35,596	18,126	53,722
Iron	9,940	728	10,668	7,898	578	8,475
Jackson	245,532	1,673,080	1,918,612	254,110	1,665,728	1,919,837
Jasper	42,155	122,925	165,080	41,273	120,723	161,996
Jefferson	124,712	134,598	259,310	127,685	124,368	252,053
Johnson	36,919	27,635	64,554	37,499	24,895	62,394
Knox	3,911	14	3,925	4,176	29	4,204
Laclede	23,252	9,039	32,291	22,345	13,273	35,618
Lafayette	41,343	22,928	64,271	39,908	23,758	63,665
Lawrence	28,295	13,800	42,095	24,954	8,902	33,856
Lewis	11,890	2,524	14,415	11,067	2,232	13,299
Lincoln	48,754	39,432	88,186	46,035	27,722	73,757
Linn	8,115	3,435	11,549	8,125	3,435	11,560
Livingston	13,842	4,475	18,316	18,498	4,368	22,866
Macon	15,111	6,153	21,264	15,256	5,064	20,321
Madison	19,927	2,476	22,403	12,665	3,104	15,769
Maries	4,078	1,340	5,418	4,496	0	4,496
Marion	26,801	22,568	49,369	27,152	19,686	46,838
McDonald	13,614	20,103	33,717	11,782	20,722	32,503
Mercer	3,739	71	3,810	4,358	72	4,429
Miller	23,544	10,284	33,828	25,107	13,246	38,354
Mississippi	18,773	5,253	24,026	11,843	4,460	16,303
Moniteau	10,508	3,133	13,642	8,707	2,156	10,863
Monroe	11,314	1,098	12,412	11,572	1,127	12,699
Montgomery	15,307	5,412	20,718	13,281	6,472	19,752
Morgan	18,870	4,585	23,455	15,200	5,298	20,498
New Madrid	17,612	13,017	30,629	19,283	13,795	33,078
Newton	32,183	22,255	54,438	44,967	23,159	68,126
Nodaway	10,367	8,970	19,337	10,317	12,271	22,587
Oregon	7,624	3,422	11,046	8,900	3,085	11,985
Osage	8,947	0	8,947	9,710	0	9,710
Ozark	7,952	401	8,353	8,297	143	8,439
Pemiscot	45,015	6,332	51,347	37,857	7,487	45,344
Perry	13,300	6,186	19,487	12,001	4,480	16,481
Pettis	35,971	19,981	55,952	31,639	20,929	52,569
Phelps	29,925	17,724	47,650	29,959	17,497	47,456
Pike	9,583	24,304	33,887	14,415	15,207	29,622
Platte	68,148	40,679	108,828	77,177	34,068	111,245
Polk	16,271	11,596	27,867	16,291	10,189	26,480
Pulaski	31,107	20,776	51,883	28,530	15,040	43,569
Putnam	3,950	247	4,197	4,445	311	4,757
Ralls	10,289	0	10,289	11,805	0	11,805
Randolph	20,352	16,480	36,833	24,933	17,654	42,587
Ray	20,102	11,153	31,255	19,132	11,067	30,200
Reynolds	7,503	974	8,477	7,061	998	8,058

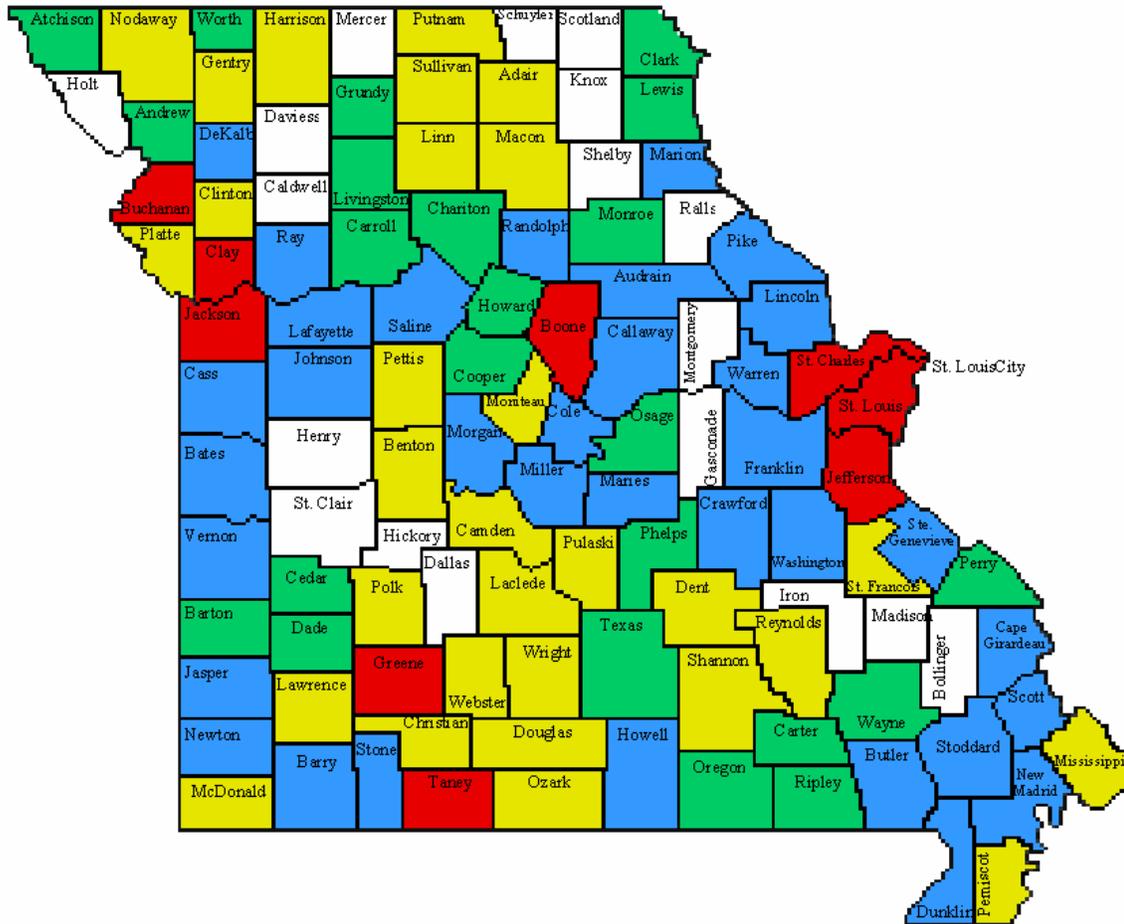
Appendix A

CRIME VICTIMS' COMPENSATION PROGRAM
SCHEDULE OF DEPARTMENT OF REVENUE COLLECTIONS

County/Other	Year Ended June 30, 2004			Year Ended June 30, 2003		
	CVC fees/costs	CVC fees	Total	CVC fees/costs	CVC fees	Total
	Counties	Municipals		Counties	Municipals	
Ripley	8,922	0	8,922	10,851	0	10,851
Saline	21,706	16,734	38,439	19,914	17,539	37,453
Schuyler	3,996	0	3,996	3,290	0	3,290
Scotland	5,367	0	5,367	4,482	0	4,482
Scott	37,631	28,934	66,565	34,472	25,146	59,618
Shannon	10,540	1,697	12,237	9,524	1,761	11,285
Shelby	7,133	1,924	9,057	6,765	1,690	8,455
St Charles	137,706	341,310	479,016	147,405	281,927	429,332
St Clair	14,090	0	14,090	14,591	214	14,805
St François	29,931	58,758	88,688	27,872	61,792	89,664
St Louis	542,141	1,855,410	2,397,551	441,368	1,697,028	2,138,395
Ste Genevieve	14,148	2,846	16,994	14,180	3,221	17,400
Stoddard	22,593	13,985	36,577	22,558	11,239	33,797
Stone	12,612	14,037	26,648	15,375	16,689	32,064
Sullivan	8,012	143	8,155	9,955	0	9,955
Taney	28,948	23,415	52,363	31,333	19,399	50,732
Texas	18,105	11,140	29,245	15,220	10,624	25,844
Vernon	14,244	16,575	30,819	14,285	13,388	27,673
Warren	50,902	0	50,902	46,584	0	46,584
Washington	17,578	7,757	25,335	17,615	5,849	23,463
Wayne	15,107	1,102	16,209	12,960	1,123	14,083
Webster	14,773	11,272	26,044	9,996	7,958	17,954
Worth	908	0	908	1,322	0	1,322
Wright	9,714	9,554	19,268	14,077	9,136	23,213
Total	\$ 3,782,183	6,710,564	10,492,747	3,626,406	6,260,448	9,886,854

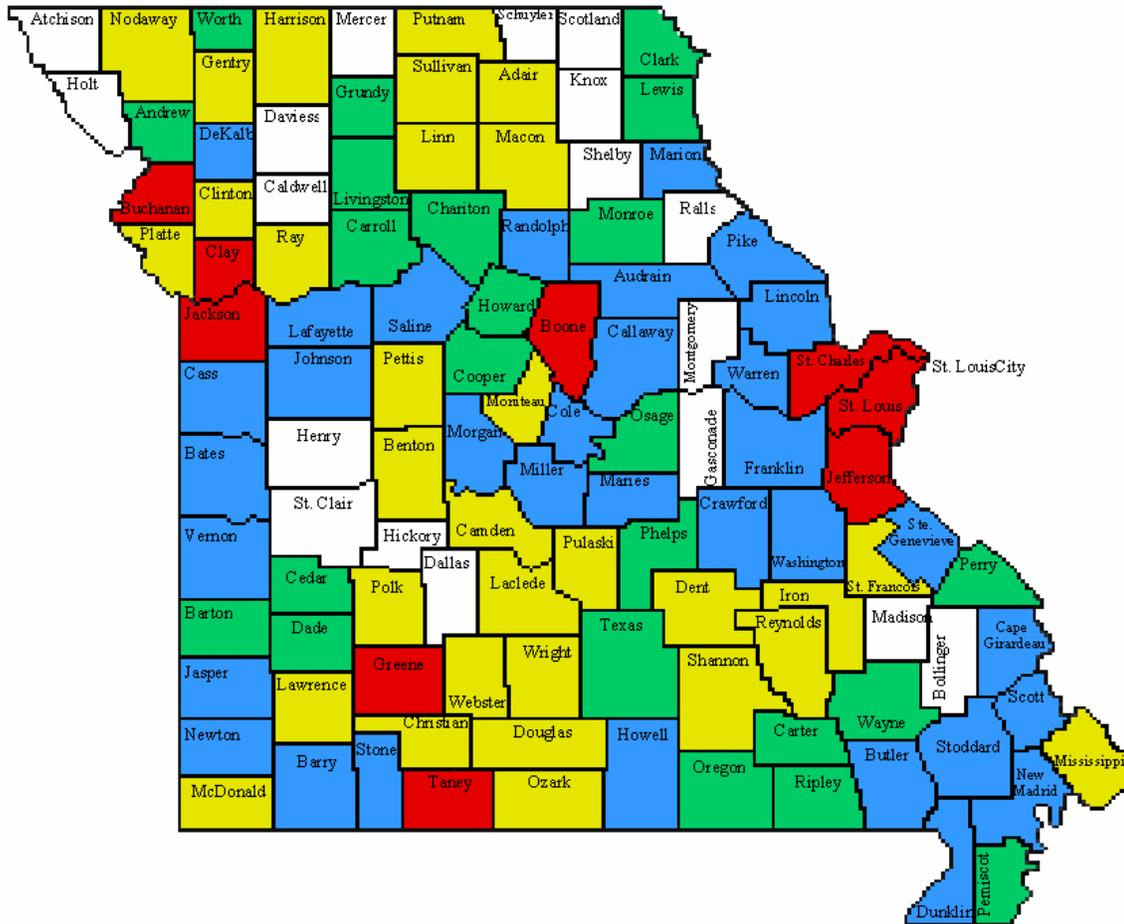
* The Fine Collection Center, handled through the Office of State Courts Administrator, collects the appropriate fees for counties belonging to the center and remits the fees directly to the Department of Revenue.

COMPENSATION AWARDED TO VICTIMS BY COUNTY
 YEAR ENDED JUNE 30, 2004



- No Funds
- \$1 - \$4,999 Funds
- \$5,000 - \$24,999 Funds
- \$25,000 - \$99,999 Funds
- \$100,000 and over Funds

COMPENSATION AWARDED TO VICTIMS BY COUNTY
YEAR ENDED JUNE 30, 2003



- No Funds
- \$1 - \$4,999 Funds
- \$5,000 - \$24,999 Funds
- \$25,000 - \$99,999 Funds
- \$100,000 and over Funds